

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Macomb Park District**

Unit Code: **062/020/12**

County: **MCDONOUGH**

Fiscal Year End:

12/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$2,362,382

Equalized Assessed Valuation:

\$149,855,388

Population:

20,000

Employees:

Full Time:

12

Part Time:

114

Salaries Paid:

\$518,205

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$514,339	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$26	\$63	\$20
Revenue Collected During FY 08:	\$833,886	\$218,424	\$130,750
Expenditures During FY 08:	\$786,342	\$224,581	\$126,106
Per Capita Revenue:	\$42	\$79	\$41
Per Capita Expenditures:	\$39	\$75	\$39
Revenues over (under) Expenditures:	\$47,544	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	71.46%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$561,883	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$28	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,125,896	\$45,322	\$
Total Unrestricted Net Assets:	\$561,883	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$500,000	\$205,715	\$
Per Capita Debt:	\$25	\$46	\$
General Obligation Debt over EAV:	0.33%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Manhattan Park District

Unit Code: 099/055/12

County: WILL

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$27,162,000

Equalized Assessed Valuation:

\$253,408,290

Population:

6,000

Employees:

Full Time:

4

Part Time:

11

Salaries Paid:

\$355,070

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,211,674	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$202	\$75	\$44
Revenue Collected During FY 08:	\$1,046,221	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$937,855	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$174	\$193	\$146
Per Capita Expenditures:	\$156	\$178	\$143
Revenues over (under) Expenditures:	\$108,366	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	135.24%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,268,391	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$211	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,199,220	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,636,629	\$9,301,849	\$5,842,559
Per Capita Debt:	\$273	\$327	\$217
General Obligation Debt over EAV:	0.64%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$12,749	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$2	\$45	\$
Revenue Collected During FY 08:	\$137,586	\$719,520	\$
Expenditures During FY 08:	\$113,413	\$767,577	\$
Per Capita Revenue:	\$23	\$22	\$
Per Capita Expenditures:	\$19	\$23	\$
Operating Income (loss):	\$24,173	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	32.56%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$36,922	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$6	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Marengo Park District

Unit Code: 063/040/12

County: MCHENRY

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,292,145

Equalized Assessed Valuation:

\$174,605,796

Population:

7,500

Employees:

Full Time:

10

Part Time:

93

Salaries Paid:

\$491,487

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	-\$108,027	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	-\$14	\$75	\$44
Revenue Collected During FY 08:	\$1,008,934	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,039,657	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$135	\$193	\$146
Per Capita Expenditures:	\$139	\$178	\$143
Revenues over (under) Expenditures:	-\$30,723	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	-13.35%	54.10%	37.06%
Ending Fund Balance for FY 08:	-\$138,750	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	-\$19	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$341,161	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,763,531	\$9,301,849	\$5,842,559
Per Capita Debt:	\$368	\$327	\$217
General Obligation Debt over EAV:	0.31%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Marion Park District

Unit Code: 100/020/12 County: WILLIAMSON

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$992,937

Equalized Assessed Valuation: \$278,037,138

Population: 17,100

Employees:

Full Time: 6

Part Time: 43

Salaries Paid: \$234,083

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-\$260,765	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	-\$15	\$63	\$20
Revenue Collected During FY 08:	\$687,862	\$218,424	\$130,750
Expenditures During FY 08:	\$586,006	\$224,581	\$126,106
Per Capita Revenue:	\$40	\$79	\$41
Per Capita Expenditures:	\$34	\$75	\$39
Revenues over (under) Expenditures:	\$101,856	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	-35.94%	93.71%	54.25%
Ending Fund Balance for FY 08:	-\$210,593	\$132,774	\$64,807
Per Capita Ending Fund Balance:	-\$12	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	-\$210,593	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$579,000	\$205,715	\$
Per Capita Debt:	\$34	\$46	\$
General Obligation Debt over EAV:	0.21%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$576,008	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$34	\$4	\$
Revenue Collected During FY 08:	\$66,175	\$16,343	\$
Expenditures During FY 08:	\$165,565	\$18,824	\$
Per Capita Revenue:	\$4	\$2	\$
Per Capita Expenditures:	\$10	\$2	\$
Operating Income (loss):	-\$99,390	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	319.09%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$528,302	\$32,615	\$
Per Capita Ending Retained Earnings:	\$31	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Marrowbone Twp Park District

Unit Code: 070/010/12

County: MOULTRIE

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$119,700

Equalized Assessed Valuation:

\$17,950,138

Population:

1,250

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$15,004

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$79,708	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$64	\$63	\$20
Revenue Collected During FY 08:	\$60,653	\$218,424	\$130,750
Expenditures During FY 08:	\$92,735	\$224,581	\$126,106
Per Capita Revenue:	\$49	\$79	\$41
Per Capita Expenditures:	\$74	\$75	\$39
Revenues over (under) Expenditures:	-\$32,082	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	51.36%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$47,626	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$38	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$47,626	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mason City Park District**

Unit Code: **060/010/12**

County: **MASON**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$199,825

Equalized Assessed Valuation:

\$27,033,860

Population:

2,900

Employees:

Full Time:

Part Time:

31

Salaries Paid:

\$39,925

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$57,324	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$20	\$63	\$20
Revenue Collected During FY 08:	\$173,381	\$218,424	\$130,750
Expenditures During FY 08:	\$178,214	\$224,581	\$126,106
Per Capita Revenue:	\$60	\$79	\$41
Per Capita Expenditures:	\$61	\$75	\$39
Revenues over (under) Expenditures:	-\$4,833	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	29.45%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$52,491	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$18	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$57,324	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mattoon Park District**

Unit Code: **015/030/12**

County: **COLES**

Fiscal Year End:

3/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$559,864

Equalized Assessed Valuation:

\$147,427,715

Population:

16,560

Employees:

Full Time:

1

Part Time:

3

Salaries Paid:

\$150,648

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$186,760	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$11	\$63	\$20
Revenue Collected During FY 08:	\$407,830	\$218,424	\$130,750
Expenditures During FY 08:	\$340,399	\$224,581	\$126,106
Per Capita Revenue:	\$25	\$79	\$41
Per Capita Expenditures:	\$21	\$75	\$39
Revenues over (under) Expenditures:	\$67,431	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	74.67%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$254,191	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$15	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$111,311	\$45,322	\$
Total Unrestricted Net Assets:	\$201,625	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$459,000	\$205,715	\$
Per Capita Debt:	\$28	\$46	\$
General Obligation Debt over EAV:	0.31%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mc Cook Park District**

Unit Code: **016/430/12**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,189,323

Equalized Assessed Valuation:

\$136,237,580

Population:

300

Employees:

Full Time:

3

Part Time:

7

Salaries Paid:

\$192,068

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$211,816	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$706	\$63	\$20
Revenue Collected During FY 08:	\$364,524	\$218,424	\$130,750
Expenditures During FY 08:	\$408,457	\$224,581	\$126,106
Per Capita Revenue:	\$1,215	\$79	\$41
Per Capita Expenditures:	\$1,362	\$75	\$39
Revenues over (under) Expenditures:	-\$43,933	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	41.10%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$167,883	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$560	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$547,728	\$45,322	\$
Total Unrestricted Net Assets:	-\$422,829	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$599,000	\$205,715	\$
Per Capita Debt:	\$1,997	\$46	\$
General Obligation Debt over EAV:	0.44%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Medinah Park District**

Unit Code: **022/150/12**

County: **DUPAGE**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,091,011

Equalized Assessed Valuation:

\$404,717,235

Population:

9,750

Employees:

Full Time:

6

Part Time:

48

Salaries Paid:

\$506,235

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$503,398	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$52	\$75	\$44
Revenue Collected During FY 08:	\$1,413,013	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,480,322	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$145	\$193	\$146
Per Capita Expenditures:	\$152	\$178	\$143
Revenues over (under) Expenditures:	-\$67,309	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	29.46%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$436,089	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$45	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$436,087	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$875,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$90	\$327	\$217
General Obligation Debt over EAV:	0.22%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Memorial Park District**

Unit Code: **095/010/12** County: **WASHINGTON**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$590,341**

Equalized Assessed Valuation: **\$73,472,841**

Population: **5,000**

Employees:

Full Time:

Part Time: **42**

Salaries Paid: **\$61,814**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$338,718	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$68	\$63	\$20
Revenue Collected During FY 08:	\$230,486	\$218,424	\$130,750
Expenditures During FY 08:	\$161,745	\$224,581	\$126,106
Per Capita Revenue:	\$46	\$79	\$41
Per Capita Expenditures:	\$32	\$75	\$39
Revenues over (under) Expenditures:	\$68,741	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	251.91%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$407,459	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$81	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$407,459	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Memorial Park District**

Unit Code: **016/440/12**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,306,004

Equalized Assessed Valuation:

\$688,674,914

Population:

40,000

Employees:

Full Time:

17

Part Time:

110

Salaries Paid:

\$1,633,789

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$116,871	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$3	\$75	\$44
Revenue Collected During FY 08:	\$3,691,102	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$3,218,362	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$92	\$193	\$146
Per Capita Expenditures:	\$80	\$178	\$143
Revenues over (under) Expenditures:	\$472,740	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	18.32%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$589,611	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$15	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$835,646	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$216,708	\$3,381,642	\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,815,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$120	\$327	\$217
General Obligation Debt over EAV:	0.08%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Metamora Park District**

Unit Code: **102/015/12**

County: **WOODFORD**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$406,600

Equalized Assessed Valuation:

\$56,486,120

Population:

3,093

Employees:

Full Time:

Part Time:

34

Salaries Paid:

\$43,693

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$145,756	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$47	\$63	\$20
Revenue Collected During FY 08:	\$195,602	\$218,424	\$130,750
Expenditures During FY 08:	\$269,740	\$224,581	\$126,106
Per Capita Revenue:	\$63	\$79	\$41
Per Capita Expenditures:	\$87	\$75	\$39
Revenues over (under) Expenditures:	-\$74,138	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	26.55%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$71,618	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$23	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$54,245	\$5,553	\$
Total Unreserved Funds:	\$17,373	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$311,000	\$205,715	\$
Per Capita Debt:	\$101	\$46	\$
General Obligation Debt over EAV:	0.13%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Midlothian Park District

Unit Code: 016/450/12

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,500,000

Equalized Assessed Valuation:

\$221,144,072

Population:

14,000

Employees:

Full Time:

10

Part Time:

30

Salaries Paid:

\$451,831

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$831,348	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$59	\$75	\$44
Revenue Collected During FY 08:	\$1,446,467	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,108,968	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$103	\$193	\$146
Per Capita Expenditures:	\$79	\$178	\$143
Revenues over (under) Expenditures:	\$337,499	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	103.74%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,150,427	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$82	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,828,585	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$151,148	\$9,301,849	\$5,842,559
Per Capita Debt:	\$11	\$327	\$217
General Obligation Debt over EAV:	0.06%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Milford Township Park District**

Unit Code: **038/020/12** County: **Iroquois**

Fiscal Year End: **8/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$35,900**

Equalized Assessed Valuation: **\$14,689,831**

Population: **1,700**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$17,721**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$9,118	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$5	\$63	\$20
Revenue Collected During FY 08:	\$87,671	\$218,424	\$130,750
Expenditures During FY 08:	\$80,223	\$224,581	\$126,106
Per Capita Revenue:	\$52	\$79	\$41
Per Capita Expenditures:	\$47	\$75	\$39
Revenues over (under) Expenditures:	\$7,448	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	20.65%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$16,566	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$10	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$16,566	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$40,350	\$205,715	\$
Per Capita Debt:	\$24	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Milledgeville Park District**

Unit Code: **008/010/12** County: **CARROLL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$132,544**

Equalized Assessed Valuation: **\$28,409,282**

Population: **1,098**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$40,572**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$22,215	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$20	\$63	\$20
Revenue Collected During FY 08:	\$108,163	\$218,424	\$130,750
Expenditures During FY 08:	\$95,086	\$224,581	\$126,106
Per Capita Revenue:	\$99	\$79	\$41
Per Capita Expenditures:	\$87	\$75	\$39
Revenues over (under) Expenditures:	\$13,077	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	37.12%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$35,292	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$32	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,899	\$45,322	\$
Total Unrestricted Net Assets:	\$2,393	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mokena Park District**

Unit Code: **099/060/12**

County: **WILL**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,936,932

Equalized Assessed Valuation:

\$855,276,122

Population:

22,000

Employees:

Full Time:

16

Part Time:

132

Salaries Paid:

\$948,666

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,555,193	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$116	\$75	\$44
Revenue Collected During FY 08:	\$2,459,619	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,039,741	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$112	\$193	\$146
Per Capita Expenditures:	\$93	\$178	\$143
Revenues over (under) Expenditures:	\$419,878	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	145.86%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$2,975,071	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$135	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$4,032,273	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$5,523,669	\$9,301,849	\$5,842,559
Per Capita Debt:	\$251	\$327	\$217
General Obligation Debt over EAV:	0.43%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,031,730	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$274	\$45	\$
Revenue Collected During FY 08:	\$777,635	\$719,520	\$
Expenditures During FY 08:	\$861,245	\$767,577	\$
Per Capita Revenue:	\$35	\$22	\$
Per Capita Expenditures:	\$39	\$23	\$
Operating Income (loss):	-\$83,610	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	684.75%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$5,897,403	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$268	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Momence Park District

Unit Code: 046/030/12

County: KANKAKEE

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$168,500

Equalized Assessed Valuation:

\$69,636,223

Population:

3,200

Employees:

Full Time:

1

Part Time:

3

Salaries Paid:

\$49,621

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$17,487	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$5	\$63	\$20
Revenue Collected During FY 08:	\$130,750	\$218,424	\$130,750
Expenditures During FY 08:	\$130,015	\$224,581	\$126,106
Per Capita Revenue:	\$41	\$79	\$41
Per Capita Expenditures:	\$41	\$75	\$39
Revenues over (under) Expenditures:	\$735	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	20.17%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$26,225	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$8	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$26,226	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$127,000	\$205,715	\$
Per Capita Debt:	\$40	\$46	\$
General Obligation Debt over EAV:	0.18%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Morton Park District**

Unit Code: **090/030/12**

County: **TAZEWELL**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,499,500

Equalized Assessed Valuation:

\$473,553,871

Population:

15,000

Employees:

Full Time:

6

Part Time:

65

Salaries Paid:

\$378,328

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$974,148	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$65	\$75	\$44
Revenue Collected During FY 08:	\$1,479,552	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,575,073	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$99	\$193	\$146
Per Capita Expenditures:	\$105	\$178	\$143
Revenues over (under) Expenditures:	-\$95,521	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	55.78%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$878,627	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$59	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$235,015	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$686,675	\$3,381,642	\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$546,265	\$9,301,849	\$5,842,559
Per Capita Debt:	\$36	\$327	\$217
General Obligation Debt over EAV:	0.03%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Morton Grove Park District

Unit Code: 016/460/12 County: COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,963,725

Equalized Assessed Valuation: \$795,868,906

Population: 22,451

Employees:

Full Time: 23

Part Time: 140

Salaries Paid: \$1,849,908

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,163,181	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$52	\$75	\$44
Revenue Collected During FY 08:	\$3,688,903	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$3,471,492	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$164	\$193	\$146
Per Capita Expenditures:	\$155	\$178	\$143
Revenues over (under) Expenditures:	\$217,411	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	39.77%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,380,605	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$61	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$6,069,392	\$3,381,642	\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,450,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$65	\$327	\$217
General Obligation Debt over EAV:	0.18%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Moweaqua Township Park District

Unit Code: 086/010/12 County: SHELBY

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: \$112,000

Equalized Assessed Valuation: \$22,106,278

Population: 2,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$63,881	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$32	\$63	\$20
Revenue Collected During FY 08:	\$56,105	\$218,424	\$130,750
Expenditures During FY 08:	\$46,902	\$224,581	\$126,106
Per Capita Revenue:	\$28	\$79	\$41
Per Capita Expenditures:	\$23	\$75	\$39
Revenues over (under) Expenditures:	\$9,203	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	155.82%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$73,084	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$37	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mt. Prospect Park District**

Unit Code: **016/470/12** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,025,080**

Equalized Assessed Valuation: **\$2,035,823,188**

Population: **53,711**

Employees:

Full Time: **63**

Part Time: **293**

Salaries Paid: **\$5,855,722**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,384,844	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$26	\$75	\$44
Revenue Collected During FY 08:	\$11,225,757	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$11,390,319	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$209	\$193	\$146
Per Capita Expenditures:	\$212	\$178	\$143
Revenues over (under) Expenditures:	-\$164,562	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	10.71%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,220,282	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$23	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$8,867,641	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$16,152,114	\$9,301,849	\$5,842,559
Per Capita Debt:	\$301	\$327	\$217
General Obligation Debt over EAV:	0.34%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Sterling Park District**

Unit Code: **005/010/12**

County: **BROWN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$102,760

Equalized Assessed Valuation:

\$22,412,213

Population:

2,300

Employees:

Full Time:

Part Time:

18

Salaries Paid:

\$22,193

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$102,400	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$45	\$63	\$20
Revenue Collected During FY 08:	\$68,432	\$218,424	\$130,750
Expenditures During FY 08:	\$32,996	\$224,581	\$126,106
Per Capita Revenue:	\$30	\$79	\$41
Per Capita Expenditures:	\$14	\$75	\$39
Revenues over (under) Expenditures:	\$35,436	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	340.68%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$112,410	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$49	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,545	\$45,322	\$
Total Unrestricted Net Assets:	\$21,791	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$16,499	\$205,715	\$
Per Capita Debt:	\$7	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$84,832	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$37	\$4	\$
Revenue Collected During FY 08:	\$18,861	\$16,343	\$
Expenditures During FY 08:	\$54,166	\$18,824	\$
Per Capita Revenue:	\$8	\$2	\$
Per Capita Expenditures:	\$24	\$2	\$
Operating Income (loss):	-\$35,305	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	138.38%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$74,953	\$32,615	\$
Per Capita Ending Retained Earnings:	\$33	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Mundelein Park District

Unit Code: 049/090/12

County: LAKE

Fiscal Year End:

12/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$10,525,868

Equalized Assessed Valuation:

\$1,026,674,363

Population:

33,063

Employees:

Full Time:

22

Part Time:

175

Salaries Paid:

\$3,343,111

Blended Component Units

Fiscal Indicators

General and Special FundsAmountsAveragesMedians

Beginning Fund Balance for FY 08:

\$808,653

\$2,015,389

\$1,091,777

Per Capita Beginning Fund Balance:

\$24

\$75

\$44

Revenue Collected During FY 08:

\$7,582,590

\$5,726,395

\$3,162,334

Expenditures During FY 08:

\$6,938,427

\$5,414,088

\$3,152,750

Per Capita Revenue:

\$229

\$193

\$146

Per Capita Expenditures:

\$210

\$178

\$143

Revenues over (under) Expenditures:

\$644,163

\$312,307

\$174,742

Ratio of Fund Balance to Expenditures:

20.94%

54.10%

37.06%

Ending Fund Balance for FY 08:

\$1,452,816

\$2,293,157

\$1,244,337

Per Capita Ending Fund Balance:

\$44

\$86

\$53

EquityAmountsAveragesMedians

Total Reserved Funds:

\$

\$

\$

Total Unreserved Funds:

\$

\$19,376

\$

Net AssetsAmountsAveragesMedians

Total Restricted Net Assets:

\$

\$1,194,694

\$183,091

Total Unrestricted Net Assets:

\$5,135,075

\$3,381,642

\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,590,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$109	\$327	\$217
General Obligation Debt over EAV:	0.35%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Murphysboro Park District**

Unit Code: **039/030/12** County: **JACKSON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$555,677**

Equalized Assessed Valuation: **\$63,603,763**

Population: **9,200**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$50,657**

Blended Component Units

Number Submitted = 1

Murphysboro Park District

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$635,742	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$69	\$63	\$20
Revenue Collected During FY 08:	\$299,463	\$218,424	\$130,750
Expenditures During FY 08:	\$239,468	\$224,581	\$126,106
Per Capita Revenue:	\$33	\$79	\$41
Per Capita Expenditures:	\$26	\$75	\$39
Revenues over (under) Expenditures:	\$59,995	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	290.53%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$695,737	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$76	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$97,507	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$109,555	\$205,715	\$
Per Capita Debt:	\$12	\$46	\$
General Obligation Debt over EAV:	0.17%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Naperville Park District**

Unit Code: **022/160/12**

County: **DUPAGE**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$38,830,046

Equalized Assessed Valuation:

\$6,775,162,478

Population:

142,479

Employees:

Full Time:

99

Part Time:

1,073

Salaries Paid:

\$8,460,715

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$11,145,402	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$78	\$75	\$44
Revenue Collected During FY 08:	\$22,421,350	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$24,445,150	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$157	\$193	\$146
Per Capita Expenditures:	\$172	\$178	\$143
Revenues over (under) Expenditures:	-\$2,023,800	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	78.55%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$19,201,830	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$135	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,570,110	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$13,189,891	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$33,972,166	\$9,301,849	\$5,842,559
Per Capita Debt:	\$238	\$327	\$217
General Obligation Debt over EAV:	0.28%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$5,080,292	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$36	\$45	\$
Revenue Collected During FY 08:	\$3,932,530	\$719,520	\$
Expenditures During FY 08:	\$4,215,179	\$767,577	\$
Per Capita Revenue:	\$28	\$22	\$
Per Capita Expenditures:	\$30	\$23	\$
Operating Income (loss):	-\$282,649	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	113.82%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$4,797,643	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$34	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Nauvoo Park District

Unit Code: 034/055/12

County: HANCOCK

Fiscal Year End:

5/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$57,470

Equalized Assessed Valuation:

\$26,027,635

Population:

1,599

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$825

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$7,349	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$5	\$63	\$20
Revenue Collected During FY 08:	\$24,140	\$218,424	\$130,750
Expenditures During FY 08:	\$29,545	\$224,581	\$126,106
Per Capita Revenue:	\$15	\$79	\$41
Per Capita Expenditures:	\$18	\$75	\$39
Revenues over (under) Expenditures:	-\$5,405	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	23.50%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$6,944	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$4	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: New Athens Park District

Unit Code: 088/050/12

County: ST. CLAIR

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$42,983

Equalized Assessed Valuation:

\$23,617,498

Population:

2,000

Employees:

Full Time:

1

Part Time:

Salaries Paid:

\$3,685

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$86,193	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$43	\$63	\$20
Revenue Collected During FY 08:	\$42,983	\$218,424	\$130,750
Expenditures During FY 08:	\$83,745	\$224,581	\$126,106
Per Capita Revenue:	\$21	\$79	\$41
Per Capita Expenditures:	\$42	\$75	\$39
Revenues over (under) Expenditures:	-\$40,762	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	54.25%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$45,431	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$23	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **New Lenox Community Park District**

Unit Code: **099/070/12** County: **WILL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,561,382**

Equalized Assessed Valuation: **\$1,222,090,531**

Population: **55,400**

Employees:

Full Time: **27**

Part Time: **79**

Salaries Paid: **\$1,734,477**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-\$68,169	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	-\$1	\$75	\$44
Revenue Collected During FY 08:	\$4,458,085	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$4,655,846	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$80	\$193	\$146
Per Capita Expenditures:	\$84	\$178	\$143
Revenues over (under) Expenditures:	-\$197,761	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	-1.88%	54.10%	37.06%
Ending Fund Balance for FY 08:	-\$87,352	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	-\$2	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	-\$4,248,385	\$3,381,642	\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$5,198,907	\$9,301,849	\$5,842,559
Per Capita Debt:	\$94	\$327	\$217
General Obligation Debt over EAV:	0.38%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,825,221	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$51	\$45	\$
Revenue Collected During FY 08:	\$1,736,246	\$719,520	\$
Expenditures During FY 08:	\$1,782,787	\$767,577	\$
Per Capita Revenue:	\$31	\$22	\$
Per Capita Expenditures:	\$32	\$23	\$
Operating Income (loss):	-\$46,541	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	151.30%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$2,697,402	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$49	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Niles Park District

Unit Code: 016/480/12

County: COOK

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$14,196,124

Equalized Assessed Valuation:

\$1,329,473,409

Population:

22,750

Employees:

Full Time:

34

Part Time:

303

Salaries Paid:

\$2,734,391

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,556,293	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$200	\$75	\$44
Revenue Collected During FY 08:	\$6,067,942	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$4,968,718	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$267	\$193	\$146
Per Capita Expenditures:	\$218	\$178	\$143
Revenues over (under) Expenditures:	\$1,099,224	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	104.16%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$5,175,517	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$227	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$9,760,492	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$17,090,818	\$9,301,849	\$5,842,559
Per Capita Debt:	\$751	\$327	\$217
General Obligation Debt over EAV:	1.29%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$7,069,969	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$311	\$45	\$
Revenue Collected During FY 08:	\$2,557,530	\$719,520	\$
Expenditures During FY 08:	\$1,949,677	\$767,577	\$
Per Capita Revenue:	\$112	\$22	\$
Per Capita Expenditures:	\$86	\$23	\$
Operating Income (loss):	\$607,853	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	394.57%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$7,692,823	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$338	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Nokomis Community Memorial
Park District**

Unit Code: **068/020/12** County: **MONTGOME**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$151,285**

Equalized Assessed Valuation: **\$20,614,070**

Population: **2,700**

Employees:

Full Time: **2**

Part Time: **17**

Salaries Paid: **\$26,217**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$52,980	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$20	\$63	\$20
Revenue Collected During FY 08:	\$120,843	\$218,424	\$130,750
Expenditures During FY 08:	\$107,361	\$224,581	\$126,106
Per Capita Revenue:	\$45	\$79	\$41
Per Capita Expenditures:	\$40	\$75	\$39
Revenues over (under) Expenditures:	\$13,482	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	61.91%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$66,462	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$25	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$66,462	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Norridge Park District

Unit Code: 016/490/12

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,749,352

Equalized Assessed Valuation:

\$539,019,353

Population:

15,500

Employees:

Full Time:

16

Part Time:

55

Salaries Paid:

\$1,454,667

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,962,936	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$127	\$75	\$44
Revenue Collected During FY 08:	\$2,255,551	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,013,003	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$146	\$193	\$146
Per Capita Expenditures:	\$130	\$178	\$143
Revenues over (under) Expenditures:	\$242,548	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	104.55%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$2,104,545	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$136	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$3,480,758	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,956,440	\$9,301,849	\$5,842,559
Per Capita Debt:	\$126	\$327	\$217
General Obligation Debt over EAV:	0.04%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$138,203	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$9	\$45	\$
Revenue Collected During FY 08:	\$1,037,481	\$719,520	\$
Expenditures During FY 08:	\$837,671	\$767,577	\$
Per Capita Revenue:	\$67	\$22	\$
Per Capita Expenditures:	\$54	\$23	\$
Operating Income (loss):	\$199,810	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	31.76%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$266,013	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$17	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: North Berwyn Park District

Unit Code: 016/495/12 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,085,025

Equalized Assessed Valuation: \$309,421,858

Population: 24,515

Employees:

Full Time: 8

Part Time: 24

Salaries Paid: \$643,167

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$124,440	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$5	\$75	\$44
Revenue Collected During FY 08:	\$1,099,802	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,188,619	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$45	\$193	\$146
Per Capita Expenditures:	\$48	\$178	\$143
Revenues over (under) Expenditures:	-\$88,817	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	3.00%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$35,623	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$1	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,102,412	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,200,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$49	\$327	\$217
General Obligation Debt over EAV:	0.39%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: North Clay Park District

Unit Code: 013/010/12

County: CLAY

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$58,434

Equalized Assessed Valuation:

\$26,389,412

Population:

5,585

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$11,999	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$2	\$63	\$20
Revenue Collected During FY 08:	\$46,435	\$218,424	\$130,750
Expenditures During FY 08:	\$41,018	\$224,581	\$126,106
Per Capita Revenue:	\$8	\$79	\$41
Per Capita Expenditures:	\$7	\$75	\$39
Revenues over (under) Expenditures:	\$5,417	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	42.46%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$17,416	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$3	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$10,000	\$205,715	\$
Per Capita Debt:	\$2	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: North Scott Park District

Unit Code: 085/010/12

County: Scott

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$40,162

Equalized Assessed Valuation:

\$14,691,430

Population:

1,200

Employees:

Full Time:

1

Part Time:

Salaries Paid:

\$5,400

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$15,206	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$13	\$63	\$20
Revenue Collected During FY 08:	\$21,964	\$218,424	\$130,750
Expenditures During FY 08:	\$25,232	\$224,581	\$126,106
Per Capita Revenue:	\$18	\$79	\$41
Per Capita Expenditures:	\$21	\$75	\$39
Revenues over (under) Expenditures:	-\$3,268	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	47.31%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$11,938	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$10	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$11,938	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Northbrook Park District**

Unit Code: **016/500/12**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$40,979,800

Equalized Assessed Valuation:

\$2,516,375,325

Population:

34,688

Employees:

Full Time:

61

Part Time:

542

Salaries Paid:

\$6,497,521

Blended Component Units

Number Submitted = 1

Northbrook Park District

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,572,030	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$132	\$75	\$44
Revenue Collected During FY 08:	\$15,357,553	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$14,627,643	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$443	\$193	\$146
Per Capita Expenditures:	\$422	\$178	\$143
Revenues over (under) Expenditures:	\$729,910	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	71.76%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$10,496,940	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$303	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$182,182	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$11,888,952	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$12,335,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$356	\$327	\$217
General Obligation Debt over EAV:	0.49%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Northfield Park District

Unit Code: 016/510/12

County: COOK

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,868,737

Equalized Assessed Valuation:

\$574,757,249

Population:

5,200

Employees:

Full Time:

6

Part Time:

60

Salaries Paid:

\$458,419

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$493,208	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$95	\$75	\$44
Revenue Collected During FY 08:	\$1,369,211	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,190,716	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$263	\$193	\$146
Per Capita Expenditures:	\$229	\$178	\$143
Revenues over (under) Expenditures:	\$178,495	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	33.57%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$399,703	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$77	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$49,673	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$94,787	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,473,336	\$9,301,849	\$5,842,559
Per Capita Debt:	\$476	\$327	\$217
General Obligation Debt over EAV:	0.00%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Oak Brook Park District**

Unit Code: **022/170/12**

County: **DUPAGE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,311,072

Equalized Assessed Valuation:

\$1,712,225,187

Population:

8,702

Employees:

Full Time:

22

Part Time:

122

Salaries Paid:

\$2,648,100

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,587,049	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$182	\$75	\$44
Revenue Collected During FY 08:	\$5,060,553	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$4,613,943	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$582	\$193	\$146
Per Capita Expenditures:	\$530	\$178	\$143
Revenues over (under) Expenditures:	\$446,610	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	40.83%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,883,659	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$216	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$423,092	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$4,366,693	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,275,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$147	\$327	\$217
General Obligation Debt over EAV:	0.07%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,065,182	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$122	\$45	\$
Revenue Collected During FY 08:	\$836,631	\$719,520	\$
Expenditures During FY 08:	\$897,771	\$767,577	\$
Per Capita Revenue:	\$96	\$22	\$
Per Capita Expenditures:	\$103	\$23	\$
Operating Income (loss):	-\$61,140	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	111.84%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$1,004,042	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$115	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Oak Forest Park District**

Unit Code: **016/520/12**

County: **COOK**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,922,090

Equalized Assessed Valuation:

\$478,381,293

Population:

28,000

Employees:

Full Time:

15

Part Time:

147

Salaries Paid:

\$1,256,202

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-\$252,524	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	-\$9	\$75	\$44
Revenue Collected During FY 08:	\$2,188,246	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,492,471	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$78	\$193	\$146
Per Capita Expenditures:	\$89	\$178	\$143
Revenues over (under) Expenditures:	-\$304,225	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	-22.34%	54.10%	37.06%
Ending Fund Balance for FY 08:	-\$556,751	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	-\$20	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$865,973	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	-\$585,364	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,158,754	\$9,301,849	\$5,842,559
Per Capita Debt:	\$41	\$327	\$217
General Obligation Debt over EAV:	0.20%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Oak Lawn Park District**

Unit Code: **016/530/12**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,680,975

Equalized Assessed Valuation:

\$1,268,314,309

Population:

55,245

Employees:

Full Time:

56

Part Time:

409

Salaries Paid:

\$4,266,828

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,099,189	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$38	\$75	\$44
Revenue Collected During FY 08:	\$5,150,933	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$5,502,510	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$93	\$193	\$146
Per Capita Expenditures:	\$100	\$178	\$143
Revenues over (under) Expenditures:	-\$351,577	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	33.65%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,851,669	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$34	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$711,639	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$6,296,065	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,600,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$156	\$327	\$217
General Obligation Debt over EAV:	0.13%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$15,824,219	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$286	\$45	\$
Revenue Collected During FY 08:	\$3,174,926	\$719,520	\$
Expenditures During FY 08:	\$3,376,008	\$767,577	\$
Per Capita Revenue:	\$57	\$22	\$
Per Capita Expenditures:	\$61	\$23	\$
Operating Income (loss):	-\$201,082	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	460.61%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$15,550,392	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$281	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Oak Park Park District**

Unit Code: **016/540/12**

County: **COOK**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$13,335,658

Equalized Assessed Valuation:

\$1,537,939,260

Population:

50,824

Employees:

Full Time:

47

Part Time:

662

Salaries Paid:

\$4,069,843

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$2,106,720	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$41	\$75	\$44
Revenue Collected During FY 08:	\$11,095,590	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$8,339,751	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$218	\$193	\$146
Per Capita Expenditures:	\$164	\$178	\$143
Revenues over (under) Expenditures:	\$2,755,839	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	32.14%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$2,680,516	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$53	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,620,752	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,979,535	\$3,381,642	\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$494,847	\$9,301,849	\$5,842,559
Per Capita Debt:	\$10	\$327	\$217
General Obligation Debt over EAV:	0.00%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Oakbrook Terrace Park District**

Unit Code: **022/180/12** County: **DUPAGE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,565,862**

Equalized Assessed Valuation: **\$367,378,191**

Population: **3,000**

Employees:

Full Time: **8**

Part Time: **24**

Salaries Paid: **\$652,235**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$773,073	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$258	\$75	\$44
Revenue Collected During FY 08:	\$1,190,179	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,525,893	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$397	\$193	\$146
Per Capita Expenditures:	\$509	\$178	\$143
Revenues over (under) Expenditures:	-\$335,714	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	28.66%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$437,359	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$146	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,454,020	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$353,500	\$9,301,849	\$5,842,559
Per Capita Debt:	\$118	\$327	\$217
General Obligation Debt over EAV:	0.10%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Octavia Park District

Unit Code: 064/030/12

County: MCLEAN

Fiscal Year End:

12/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$96,088

Equalized Assessed Valuation:

\$24,698,929

Population:

1,100

Employees:

Full Time:

Part Time:

7

Salaries Paid:

\$21,475

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,883	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$4	\$63	\$20
Revenue Collected During FY 08:	\$85,382	\$218,424	\$130,750
Expenditures During FY 08:	\$81,339	\$224,581	\$126,106
Per Capita Revenue:	\$78	\$79	\$41
Per Capita Expenditures:	\$74	\$75	\$39
Revenues over (under) Expenditures:	\$4,043	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	9.74%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$7,926	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$7	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$7,926	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$51,950	\$205,715	\$
Per Capita Debt:	\$47	\$46	\$
General Obligation Debt over EAV:	0.21%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Odell Park District**

Unit Code: **053/010/12**

County: **LIVINGSTON**

Fiscal Year End:

12/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$62,617

Equalized Assessed Valuation:

\$24,718,765

Population:

2,005

Employees:

Full Time:

Part Time:

20

Salaries Paid:

\$38,856

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$111,913	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$56	\$63	\$20
Revenue Collected During FY 08:	\$83,199	\$218,424	\$130,750
Expenditures During FY 08:	\$79,334	\$224,581	\$126,106
Per Capita Revenue:	\$41	\$79	\$41
Per Capita Expenditures:	\$40	\$75	\$39
Revenues over (under) Expenditures:	\$3,865	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	145.94%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$115,778	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$58	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$142,157	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Olympia Fields Park District

Unit Code: 016/550/12 County: COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,433,458

Equalized Assessed Valuation: \$188,274,499

Population: 4,800

Employees:

Full Time: 3

Part Time: 14

Salaries Paid: \$242,101

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$72,453	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$15	\$63	\$20
Revenue Collected During FY 08:	\$645,280	\$218,424	\$130,750
Expenditures During FY 08:	\$770,912	\$224,581	\$126,106
Per Capita Revenue:	\$134	\$79	\$41
Per Capita Expenditures:	\$161	\$75	\$39
Revenues over (under) Expenditures:	-\$125,632	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	-6.90%	93.71%	54.25%
Ending Fund Balance for FY 08:	-\$53,179	\$132,774	\$64,807
Per Capita Ending Fund Balance:	-\$11	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$971,123	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$791,821	\$205,715	\$
Per Capita Debt:	\$165	\$46	\$
General Obligation Debt over EAV:	0.36%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Oregon Park District

Unit Code: 071/020/12

County: OGLE

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,472,753

Equalized Assessed Valuation:

\$592,263,995

Population:

7,000

Employees:

Full Time:

18

Part Time:

52

Salaries Paid:

\$1,215,523

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,119,926	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$160	\$75	\$44
Revenue Collected During FY 08:	\$2,032,634	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,818,648	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$290	\$193	\$146
Per Capita Expenditures:	\$403	\$178	\$143
Revenues over (under) Expenditures:	-\$786,014	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	42.32%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,192,966	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$170	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$137,542	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,115,203	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,657,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$237	\$327	\$217
General Obligation Debt over EAV:	0.28%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Oswegoland Park District

Unit Code: 047/010/12

County: KENDALL

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$16,726,393

Equalized Assessed Valuation:

\$1,330,598,794

Population:

28,978

Employees:

Full Time:

40

Part Time:

160

Salaries Paid:

\$4,776,411

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,076,764	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$37	\$75	\$44
Revenue Collected During FY 08:	\$7,820,340	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$7,135,398	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$270	\$193	\$146
Per Capita Expenditures:	\$246	\$178	\$143
Revenues over (under) Expenditures:	\$684,942	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	24.69%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,761,710	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$61	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$8,497,940	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$7,011,372	\$9,301,849	\$5,842,559
Per Capita Debt:	\$242	\$327	\$217
General Obligation Debt over EAV:	0.50%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$4,766,753	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$164	\$45	\$
Revenue Collected During FY 08:	\$1,882,410	\$719,520	\$
Expenditures During FY 08:	\$2,050,542	\$767,577	\$
Per Capita Revenue:	\$65	\$22	\$
Per Capita Expenditures:	\$71	\$23	\$
Operating Income (loss):	-\$168,132	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	224.26%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$4,598,621	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$159	\$45	\$